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FILED
'08 SEP -5 PM 1:27
CLERK, U.S. DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA
BY: DEPUTY

IN THE UNITED STATES DISTRICT COURT

FOR THE SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

STEPHEN CARTER (as the representative of the Estate of Burtice Wade Carter as his sole heir at law); PAULA M. DAVIS; RICHARD CHIEPPO, (TRUSTEE PAMELA PROPERTIES TRUST); CYNTHIA OQUIANA; STATE OF CALIFORNIA FRANCHISE TAX BOARD; CITIBANK, NATIONAL ASSOCIATION;

Defendants.

Civil No. '08 CV 1633 BEN AJB

COMPLAINT TO REDUCE FEDERAL TAX ASSESSMENTS TO JUDGMENT AND TO FORECLOSE FEDERAL TAX LIENS ON REAL PROPERTY

COMES NOW the United States of America, and complains and alleges as follows:

1. This a civil action brought by the United States to reduce federal income tax assessments to judgment and to foreclose federal tax liens on real property.

2. This action is being commenced pursuant to 26 U.S.C. §§ 7401 and 7403(a), at the direction of the Attorney General of the United States and with the authorization of the Chief Counsel of the Internal Revenue Service ("IRS"), a delegate of the Secretary of the Treasury.

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1331, 1340 and 1345, and pursuant to 26 U.S.C §§ 7402 and 7403.

4. Venue for this action is proper in the Southern District of California pursuant to 28 U.S.C. §§ 1391 and 1396 because the subject real property is located within this judicial district and the tax liability accrued in this district.

Identification of Defendants

5. Upon information and belief, Defendant Stephen Carter, as the representative of the Estate of Burtice W. Cater as his sole heir at law, resides at 1294 Helix View Drive, El Cajon, CA 92020, which is within the jurisdiction of this Court. Burtice W. Carter was not married at the time of his death on or about June 25, 2002. Upon information and belief, Burtice W. Carter died intestate and Stephen Carter is his sole heir at law. Burtice W. Carter has also used the names B. Wade Carter and Wade B. Carter. Stephen Carter may claim some right, title, or interest in the real property at issue in this action.

6. Upon information and belief, Defendant Paula M. Davis was Burtice W. Carter's former wife. She resides at 70 Catfish Lane, Yuma, AZ 85365. Paula Davis (formerly Paula M. Carter) is made a party to this action pursuant to 26 U.S.C. § 7403(b) because she may claim some right, title, or interest in the real property at issue in this action.

7. Upon information and belief, Richard Chieppo, as Trustee of the Pamela Properties Trust ("the Pamela Trust"), resides at 1960 Crystal Park Road, Norman, AR 71960. Pamela Trust is made a party to this action pursuant to 26 U.S.C. § 7403(b) because it presently co-holds title to the real property at issue in this action, which is located within this judicial district. Upon information and belief, however, Pamela Trust is in fact a mere nominee for Burtice W. Cater and Paula M. Carter, who are now and have at all relevant times been the actual beneficial owners of such real property.

8. Defendant Cynthia Oquiana is made a party to this action pursuant to 26 U.S.C. § 7403(b) because she may claim some right, title, or interest in the real property at issue. Upon information and belief, Cynthia Oquiana resides at 1509 E. Washington Avenue #12, El Cajon, CA 92019.

9. Defendant State of California Franchise Tax Board is made a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim some right, title, or interest in the real property at issue. Upon information and belief, State of California Franchise Tax Board is located at 9646 Butterfield Way, Sacramento, CA 95827.

10. Defendant Citibank, National Association, is made a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim some right, title, or interest in the real property at issue. Upon information and belief, Citibank National Association is located at 3900 Paradise Road, Suite 127, Las Vegas, Nevada 89109.

Real Property Sought to Be Foreclosed

11. The real property that is the subject of this action is commonly referred to as 864 Pamela Lane, El Cajon, CA 92020 (hereinafter the "real property at issue") and is more particularly described as follows:

Parcel 1:

Lot 13 of Kimberly Woods, in the City of El Cajon, County of San Diego, State of California, according to Map thereof No. 9005, filed in the Office of the Country Recorder of San Diego County, October 19, 1978

Parcel 2:

An easement for access purpose over all that portion of tLot 14 of said Kimberly Woods, described as follows:

Beginning at the Southwesterly corner of Lot 14 of Kimberly Woods, Map No. 9005; thence North 35 30' 00" West 115.77 feet; thence North 68 00' 00" West 20.00 feet; thence North 05 29' 05" East 78.98 feet; thence South 79 32' 36" East 40.00 feet; thence South 09 00' 00" West 55.00 feet; thence South 35 30' 00" East 136.45 feet to a point on a 46.00 foot radius curve concave Southeasterly, said point being the Northerly right of way line of Pamela Lane, radial bearing through said point South 07 12' 10" West; thence Southwesterly along said right of way, 32.68 feet with a central angle of 40 42' 10" to the point of beginning

Parcel 3:

An easement for access purpose over all that portion of Lot 15 of said Kimberly Woods, described as follows:

Beginning at the most Easterly corner of said Lot 15 of Kimberly Woods, Map No. 9005; thence North 33 30' 00" West 115.77 feet; thence North 68 00' 00" West 17.66 feet; thence South 33 30' 00" East 131.42 feet to a point on a 46.00 foot radius curve concave Southeasterly, said point being the Northwesterly right of way of Pamela Lane, said point having a radial bearing of South 46 03' 22" East; thence Northeasterly along said curve 10.08 feet with a central angle of 12 33' 22" to the point of beginning.

12. On August 22, 1985, B. Wade Carter and his wife at that time, Paula M. Carter, acquired title to the real property at issue via Individual Grant Deed as joint tenants from Sumitomo Bank, a California Banking Corporation. A deed of trust in favor of Sumitomo Bank of California, a California Banking Corporation for $175,000 was recorded on August 22, 1985.

13. On April 17, 1992, a deed of trust in favor of California Federal Bank, a Federal Savings Bank for $175,000 was recorded against the real property at issue in the San Diego County Recorder's Office. This deed of trust was a result of B. Wade Carter's and Paula M. Carter's refinancing of the loan from Sumitomo Bank, which was recorded on August 22, 1985. Citibank, National Association, is the active successor institution of California Federal Bank.

14. On May 5, 1992 B. Wade Carter and Paula M. Carter, purported to transfer the real property at issue to Pamela Properties via Quitclaim Deed for no consideration. The deed was recorded with the San Diego County Recorder's Office on June 30, 1992.

15. On October 14, 1992, B. Wade Carter and Paula M. Carter, purported to transfer the real property at issue back to B. Wade Carter and Paula M. Carter via Grant Deed for no consideration. The deed was recorded with the San Diego County Recorder's Office on October 15, 1992. The deed states that "This Deed is being recorded to correct that a certain Quitclaim Deed recorded June 30, 1992 . . . Said Quitclaim Deed conveyed title to Pamela Properties. Pamela Properties not being an entity not capable of taking title."

16. On October 15, 1992, a Request for Copy of Notice of Default was recorded with the San Diego County Recorder's Office. This Notice was in regards to the deed of trust in favor of Cal Fed Enterprises.

17. On October 15, 1992, a deed of trust in favor of Cynthia J. Oquiana, a single woman for $99,000 was recorded against the real property at issue in the San Diego County Recorder's Office.

18. On November 30, 1992, B. Wade Carter and Paula M. Carter, purported to transfer the real property at issue to the Pamela Trust, Richard Chieppo, Trustee, via Grant Deed for no consideration. The deed was recorded with the San Diego County Recorder's Office on January 26, 1993.

Recorded Tax Liens

19. On August 19, 1997, the IRS filed a Notice of Federal Tax Lien in the San Diego County Recorder's Office naming Paula M. Carter as the taxpayer for federal income tax liabilities (Form 1040) for the tax periods ending December 31, 1991 and December 31, 1992.

20. On September 3, 1997, the IRS filed a Notice of Federal Tax Lien in the San Diego County Recorder's Office naming Wade B. Carter and Paula M. Carter as the taxpayers for federal income tax liabilities (Form 1040) for the tax period ending December 31, 1994.

21. On September 15, 1997, the State of California Franchise Tax Board filed a Notice of State Tax Lien in the San Diego County Recorder's Office against Paula M. Carter for the tax periods ending December 31, 1992, December 31, 1993, December 31, 1994, and December 31, 1995.

22. On October 6, 1997, the IRS filed a Notice of Federal Tax Lien in the San Diego County Recorder's Office naming Wade B. Carter and Paula M. Carter as the taxpayers for federal tax liabilities for the tax period ending December 31, 1991.

23. On October 7, 1997, the State of California Franchise Tax Board filed a Notice of State Tax Lien in the San Diego County Recorder's Office against Burtice Wade Carter for the tax periods ending December 31, 1992, December 31, 1993, December 31, 1994, and December 31, 1995.

24. On October 9, 1997, the IRS filed a Notice of Federal Tax Lien in the San Diego County Recorder's Office naming Wade B. Carter and Paula M. Carter as the taxpayers for federal income tax liabilities (Form 1040) for the tax period ending December 31, 1993.

25. On February 18, 1998, the IRS filed a Notice of Federal Tax Lien in the San Diego County Recorder's Office naming Wade B. Carter and Paula M. Carter as the taxpayers for federal tax liabilities for the tax period ending December 31, 1992.

26. On March 13, 1998, the State of California Franchise Tax Board filed a Notice of State Tax Lien in the San Diego County Recorder's Office against Burtice Wade Carter for the tax periods ending December 31, 1991.

27. On January 13, 1999, the State of California Franchise Tax Board filed a Notice of State Tax Lien in the San Diego County Recorder's Office against Burtice Wade Carter for the tax periods ending December 31, 1996.

28. On June 7, 1999, the IRS filed a Notice of Federal Tax Lien in the San Diego County Recorder's Office naming Wade B. Carter and Paula M. Carter as the taxpayers for federal income tax liabilities (Form 1040) for the tax period ending December 31, 1995.

29. On April 5, 2000, the State of California Franchise Tax Board filed a Notice of State Tax Lien in the San Diego County Recorder's Office against Paula M. Carter aka Paula Marie Sommers for the tax periods ending December 31, 1991, December 31, 1992, December 31, 1993, December 31, 1994, and December 31, 1995.

30. On March 30, 2007, the IRS filed a Notice of Federal Tax Lien in the San Diego County Recorder's Office against the Pamela Trust as the nominee of B. Wade Carter for federal income tax liabilities (Form 1040) for the tax period ending December 31, 1995.

31. On December 4, 1998, Paula M. Carter filed for divorce from Burtice Wade Carter. Paula Carter filed for bankruptcy on March 5, 2002, under the name Paula M. Sommers. Upon information and belief, Paula M. Carter, now Paula M. Davis, has pursued no claim to the real property at issue.

FIRST CLAIM FOR RELIEF: TO REDUCE FEDERAL TAX ASSESSMENTS TO JUDGMENT AGAINST BURTICE WADE CARTER

32. By this reference, the United States realleges and incorporates the allegations contained in Paragraph Nos. 1 through 31, inclusive, as if fully set forth herein.

33. On the dates and in the amounts set forth below, a duly authorized delegate of the Secretary of Treasury made the following timely federal income tax assessments against Burtice Wade Carter for tax year 1995:

Person Assessed	Type of Tax	Tax Period	Assessment Date	Amount Assessed	Unpaid Balance as of July 31, 2008 (including unassessed statutory accruals)
Wade B. Carter	Income (1040)	12-31-1995	09-07-1998	$319,992.00	$469,991.26

34. Timely notice of and demand for payment of the assessments set forth in Paragraph No. 33 above has been made upon Burtice W. Carter as required by 26 U.S.C. § 6303.

35. Despite notice and demand for payment of the assessments set forth in Paragraph No. 33 above, Burtice W. Carter has neglected, refused, or failed to pay the assessments against him and, as of July 31, 2008, there remains due and owing to the United States on those assessments the total sum of $469,991.26, plus accrued interest, penalties, and other statutory additions as provided by law from July 31, 2008, less any payments and credits.

SECOND CLAIM FOR RELIEF:
NOMINEE OR ALTER EGO AGAINST BURTICE WADE CARTER, PAULA M. CARTER & PAMELA TRUST

36. By this reference, the United States realleges and incorporates the allegations contained in Paragraph Nos. 1 through 35, inclusive, as if fully set forth herein.

37. The real property at issue was occupied by Burtice W. Carter as his personal residence at all times pertinent hereto. Paula M. Carter occupied the real property at issue until the time of her separation from her husband.

38. The Pamela Trust, whose trustee is Richard Chieppo, holds bare legal title to the Subject Property solely as a nominee or alter ego for Burtice W. Carter and Paula M. Carter. Burtice W. Carter and Paula M. Carter purchased the real property at issue with their funds, and until the time of their divorce, had at all relevant times occupied said property and enjoyed all the incident burdens and benefits

of ownership. Subsequent to the divorce, Burtice W. Carter has at all relevant times occupied said property and enjoyed all the incident burdens and benefits of ownership.

39. Burtice W. Carter and Paula M. Carter purported to transfer the real property at issue to the Pamela Trust without consideration shortly after he was made aware of their substantial tax liabilities.

40. The Pamela Trust does not now have, nor has it ever had, any ownership or other controlling interest in the real property at issue. The Pamela Trust is a mere nominee or alter ego of Burtice W. Carter and Paula M. Carter with respect to the title and ownership of the real property at issue.

41. The United States is entitled to an order that title to the real property at issue is deemed to be in the name of Burtice W. Carter.

THIRD CLAIM FOR RELIEF:
FRAUDULENT TRANSFER AGAINST BURTICE WADE CARTER, PAULA M. CARTER & PAMELA TRUST

42. By this reference, the United States realleges and incorporates the allegations contained in Paragraph Nos. 1 through 41, inclusive, as if fully set forth herein.

43. The purported transfer of the real property at issue to the Pamela Trust was intended by Burtice W. Carter and Paula M. Carter to hinder, delay, or defraud the United States of present and future lawful taxes. Therefore, pursuant to the California Uniform Fraudulent Transfer Act ("UFTA") § 3439.05, the transfer was and is fraudulent and of no effect as to the United States.

44. The purported transfer of the real property at issue to the Pamela Trust was made without the exchange of reasonably equivalent value and left Burtice W. Carter and Paula M. Carter with remaining assets which were unreasonably small or insufficient to pay their current and future debts, including their lawful tax liabilities; therefore, pursuant to California UFTA § 3439.02, the transfer was and is fraudulent and of no effect as to the United States.

45. The purported transfer of the real property at issue to the Pamela Trust was made without the exchange of reasonably equivalent value and during a period when Burtice W. Carter and Paula M. Carter, individually or jointly, incurred, intended to incur, or believed or reasonably should have believed that they would incur debts beyond their ability to pay as they became due; therefore, pursuant to California UFTA § 3439.02, the transfer was and is fraudulent and of no effect as to the United States.

46. The purported transfer of the real property at issue to the Paula Trust was made without the exchange of reasonably equivalent value, rendering Burtice W. Carter and Paula M. Carter insolvent; therefore, pursuant to California UFTA § 3439.02, the transfer was and is fraudulent and of no effect as to the United States.

47. The United States is entitled to an order setting aside the transfer of the real property at issue and determining that such transfer was and is utterly null and void and of no effect as to the rights of the United States.

FOURTH CLAIM FOR RELIEF:
TO FORECLOSE FEDERAL TAX LIENS ENCUMBERING THE REAL PROPERTY AGAINST BURTICE W. CARTER

48. By this reference, the United States realleges and incorporates the allegations contained in Paragraph Nos. 1 through 47, inclusive, as if fully set forth herein.

49. Pursuant to 26 U.S.C. §§ 6321 and 6322, statutory liens for unpaid federal taxes arose in favor of the United States against all property or rights to property, whether real or personal, belonging to Burtice W. Carter and Paula M. Carter as of the dates of the assessment described in Paragraph No. 33 above, including the real property at issue. In addition, said liens immediately attached to all after-acquired property or rights to such property.

50. In accordance with 26 U.S.C. § 6323(f), the Notices of Federal Tax Lien relating to the assessments described in Paragraph No. 33 above were duly filed and recorded at the San Diego County Recorder's Office.

51. The tax liens arising from the assessments described in Paragraph No. 33 above continue to attach to the real property at issue.

52. The tax liens arising from the assessments described in Paragraph No. 33 above have priority over all interests in the real property at issue acquired after the attachment of the tax liens, subject to the provisions of 26 U.S.C. Section 6323(a).

53. Under 28 U.S.C. Section 7403(c), the United States is entitled to a decree of sale of the real property at issue to enforce its tax liens.

FIFTH CLAIM FOR RELIEF:
TO FORECLOSE FEDERAL TAX LIENS ENCUMBERING THE REAL PROPERTY AGAINST PAULA M. DAVIS

54. By this reference, the United States realleges and incorporates the allegations contained in Paragraph Nos. 1 through 53, inclusive, as if fully set forth herein.

55. To the extent that Defendant Paula M. Davis, formerly Paula M. Carter, claims an interest in the real property at issue, the United States is entitled to a decree of sale of the real property at issue to enforce its tax liens pursuant to 28 U.S.C. Section 7403(c).

WHEREFORE, the United States of America prays for the following relief:

A. That the Court enter judgment in favor of the United States and against defendant Stephen Carter, as the representative of the Estate of Burtice Wade Carter as his sole heir at law, for unpaid federal income tax assessments for tax year 1995 in the amount of $469,991.26, plus accrued but unassessed interest, penalties, and other statutory additions as provided by law from July 31, 2007, less any payments and credits;

B. That the Court determine and adjudge that the United States has valid federal tax liens against all property and rights to property belonging to Burtice W. Carter, including but not limited to his ownership interest in the real property at issue;

C. That the Court determine and adjudge that the Pamela Trust is a nominee or alter ego of Burtice W. Carter and Paula M. Carter with respect to the real property at issue, and that the Pamela Trust has no interest in said Subject Property which is superior to that of the United States;

D. That the Court determine and adjudge that the transfer of the real property at issue to the Pamela Trust was and is fraudulent, and that the transfer is utterly null and void and of no effect as to the rights of the United States, and that the transfer be set aside;

E. That the Court order the federal tax liens against Burtice W. Carter encumbering the real property at issue be foreclosed and said real property at issue be sold to satisfy the liens and the outstanding and delinquent federal tax assessments against Burtice W. Carter for tax year 1995;

F. That the Court determine and adjudge that Paula M. Davis, formerly Paula M. Carter, has no interest in the real property at issue, or, to the extent that she claims an interest in the property, that said real property at issue be sold to satisfy the tax liens against Paula M. Carter with respect to her 1995 federal income tax liability;

G. That the Court determine the validity and priority of all liens on and other interests in the real property at issue and order that the proceeds from any judicial sale of such property be distributed accordingly; and

H. That the United States be granted its costs incurred in bringing this action, and for such other and further relief as the Court deems just and proper.

Dated this 3rd day of September, 2008.

Respectfully submitted,

KAREN P. HEWITT
United States Attorney

TOM STAHL
Assistant United States Attorney
Chief, Civil Division

LAUREN M. CASTALDI
Trial Attorney, Tax Division
U.S. Department of Justice

Attorneys for the United States of America

JS 44 (Rev. 3/99)

CIVIL COVER SHEET

The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM)

FILED

08 SEP -5 PM 1:26

CLERK, U.S. DISTRICT COURT SOUTHERN DISTRICT OF CALIFORNIA

BY: DEPUTY

I (a) PLAINTIFFS
United States of America.

(b) COUNTY OF RESIDENCE OF FIRST LISTED PLAINTIFF ____________
(EXCEPT IN U.S. PLAINTIFF CASES)

DEFENDANTS:
STEPHEN CARTER (as the representative of the Estate of Buttice Wade Carter as his sole heir at law);
PAULA M. DAVIS;
RICHARD CHIEPPO, (TRUSTEE RAMBLA PROPERTIES TRUST);
CYNTHIA OQUIANA, STATE OF CALIFORNIA FRANCHISE TAX BOARD,
CITIBANK National Association
COUNTY OF RESIDENCE OF FIRST LISTED DEFENDANT San Diego

(c) ATTORNEYS (FIRM NAME, ADDRESS, AND TELEPHONE NUMBER)
Lauren Castaldi, Trial Attorney
Tax Division, U.S. Department of Justice
P.O. Box 683, Ben Franklin Station

ATTORNEYS (IF KNOWN)

'08 CV 1633 BEN AJB

II. BASIS OF JURISDICTION (PLACE AN "X" IN ONE BOX ONLY)

X 1 U.S. Government Plaintiff
☐ 3 Federal Question U.S. Government Not a Party)
☐ 2 U.S. Government Defendant
☐ 4 Diversity (Indicate Citizenship of Parties in item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (PLACE AN "X" IN ONE BOX FOR PLAINTIFF AND ONE BOX FOR DEFENDANT)
(For Diversity Cases Only)

	PTF	DEF		PTF	DEF
Citizen of This State	☐ 1	☐ 1	Incorporated or Principal Place of Business in This State	☐ 4	☐ 4
Citizen of Another State	☐ 2	☐ 2	Incorporated and Principal Place of Business in Another State	☐ 5	☐ 5
Citizen or Subject of a Foreign Country	☐ 3	☐ 3	Foreign Nation	☐ 6	☐ 6

IV. NATURE OF SUIT (PLACE AN "X" IN ONE BOX ONLY)

CONTRACT
☐ 110 Insurance
☐ 120 Marine
☐ 130 Miller Act
☐ 140 Negotiable Instrument
☐ 150 Recovery of Overpayment & Enforcement Judgment
☐ 151 Medicare Act
☐ 152 Recovery of Defaulted Student Loans (Excl. Veterans)
☐ 153 Recovery of Overpayment of Veteran's Benefits
☐ 160 Stockholders Suits
☐ 190 Other Contract
☐ 195 Contract Product Liability

REAL PROPERTY
☐ 210 Land Condemnation
☐ 220 Foreclosure
☐ 230 Rent Lease & Ejectment
☐ 240 Torts to Land
☐ 245 Tort Product Liability
☐ 290 All Other Real Property

TORTS

PERSONAL INJURY
☐ 310 Airplane
☐ 315 Airplane Product Liability
☐ 320 Assault Libel & Slander
☐ 330 Federal Employers' Liability
☐ 340 Marine
☐ 345 Marine Product Liability
☐ 350 Motor Vehicle
☐ 355 Motor Vehicle Product Liability
☐ 360 Other Personal Injury

PERSONAL INJURY
☐ 362 Personal Injury - Med. Malpractice
☐ 365 Personal Injury Product Liability
☐ 368 Asbestos Personal Injury Product Liability

PERSONAL PROPERTY
☐ 370 Other Fraud
☐ 371 Truth in Lending
☐ 380 Other Personal Property Damage
☐ 385 Property Damage Product Liability

CIVIL RIGHTS
☐ 441 Voting
☐ 442 Employment
☐ 443 Housing/ Accommodations
☐ 444 Welfare
☐ 440 Other Civil Rights

PRISONER PETITIONS
☐ 510 Motions to Vacate Sentence
HABEAS CORPUS:
☐ 530 General
☐ 535 Death Penalty
☐ 540 Mandamus & Other
☐ 550 Civil Rights
☐ 555 Prison Condition

FORFEITURE/PENALTY
☐ 610 Agriculture
☐ 620 Other Food & Drug
☐ 625 Drug Related Seizure of Property 21 USC 881
☐ 630 Liquor Laws
☐ 640 R.R. & Truck
☐ 650 Airline Regs.
☐ 660 Occupational Safety/Health
☐ 690 Other

LABOR
☐ 710 Fair Labor Standards Act
☐ 720 Labor/Mgmt. Relations
☐ 730 Labor/Mgmt. Reporting & Disclosure Act
☐ 740 Railway Labor Act
☐ 790 Other Labor Litigation
☐ 791 Empl. Ret. Inc. Security Act

BANKRUPTCY
☐ 422 Appeal 28 USC 158
☐ 423 Withdrawal 28 USC 157

PROPERTY RIGHTS
☐ 820 Copyrights
☐ 830 Patent
☐ 840 Trademark

SOCIAL SECURITY
☐ 861 HIA (1395ff)
☐ 862 Black Lung (923)
☐ 863 DIWC/DIWW (405(g))
☐ 864 SSID Title XVI
☐ 865 RSI (405(g))

FEDERAL TAX SUITS
X 870 Taxes (U.S. Plaintiff or Defendant
☐ 871 IRS - Third Party 26 USC 7604

OTHER STATUTES
☐ 400 State Reappointment
☐ 410 Antitrust
☐ 430 Banks and Banking
☐ 450 Commerce/ICC Rates/etc.
☐ 460 Deportation
☐ 470 Racketeer influenced and Corrupt Organizations
☐ 810 Selective Service
☐ 850 Securities/Commodities/ Exchange
☐ 875 Customer Challenge 12 USC 3410
☐ 891 Agriculture Acts
☐ 892 Economic Stabilization Act
☐ 893 Environmental Matters
☐ 894 Energy Allocation Act
☐ 895 Freedom of Information Act
☐ 900 Appeal of Fee Determination Under Equal Access to Justice
☐ 950 Constitutionality of State Statutes
☐ 890 Other Statutory Actions

V. ORIGIN (PLACE AN "X" IN ONE BOX ONLY)
X1. Original Proceeding ☐2. Removed from State Court ☐ 3. Remanded from Appellate Court ☐ 4. Reinstated or Reopened ☐ 5. Transferred from another district (specify) ☐ 6. Multidistrict Litigation ☐ 7. Appeal to District Judge from Magistrate Judgment

VI. CAUSE OF ACTION (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE BRIEF STATEMENT OF CAUSE. DO NOT CITE JURISDICTIONAL STATUTES UNLESS DIVERSITY.)
26 U.S.C. §§ 7402, 7403– U.S. action seeking to reduce federal tax assessments to judgment and to foreclose lien on real property

VII. REQUESTED IN COMPLAINT: CHECK IF THIS IS A **CLASS ACTION** ☐ UNDER F.R.C.P. 23 **DEMAND** $469,991.26 CHECK YES only if demanded in complaint: **JURY DEMAND:** ☐ YES X NO

VIII. RELATED CASE(S) IF ANY (See Instructions):
JUDGE ____________ DOCKET NUMBER ____________

DATE September 3, 2008 SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT # ________ AMOUNT ________ APPLYING IFP ________ JUDGE ________ MAG. JUDGE ________

CR

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